Information Paper
CFO ISSUES – FY 2000 AUDIT

Issue: SQL PLUS

References: CERM-A Memorandum, 12 Apr 96, subject: CEFMS Data Base Update Policy; CEFC-ZA Memorandum, 7 January 97, subject: CEFMS Data Base Update Policy

Description: USAAA reports that the USACE Finance Center and USACE districts do not maintain adequate controls over the SQL PLUS queries and scripts used to change data in CEFMS tables. This could lead to corruption of data and lack of an audit trail. USAAA maintains that there should be more control over the employees executing the script, the location of the files, and the documentation produced. USAAA concludes that it is probably not cost-effective to attempt system control (capture) of these items. USAAA did not follow up on this item in 1998 but is doing so at present. CEFC-ZA issued a policy statement in January 1997, but USAAA found that the guidance was not specific enough and was being interpreted differently at each site.

Requirements for Compliance:

Standard:

1. a limited number of users should be allowed to create, approve and execute scripts. These duties should be separated; no one individual should perform all three. These individuals should be designated in writing.

2. scripts should be tested.

3. scripts should be documented and saved, and should be maintained in a specific directory or control log along with the output. There should be "save" and "spool" commands in each script.

4. the Finance Center and the sites should perform trend analysis on these scripts to eliminate duplication and identify recurring problems.

HQUSACE Actions:

1. CERM: policy guidance was issued on 29 March, 1999 to include:

a. requirement that site designate, in writing, personnel authorized to create, approve and execute scripts and that no individual perform all three duties on the same script.

b. definition of scripts and system updates.

c. requirement for all scripts to have a "save" and "spool" command, when appropriate.

d. requirement that scripts be documented and saved, along with the output, in a specific directory or control log, and that scripts be given specific filename extensions to differentiate between Finance Center and locally generated scripts.

2. CERM: Require the Finance Center and sites to conduct periodic, independent reviews of executed scripts to identify trends and correct systemic problems.

Field Actions: Issue policy statement incorporating the requirements stated above.

Self-Assessment Rating Criteria:

Green (Compliant): policy statement described under "Field Actions" has been issued and the local Internal Review (IR) Office has validated this compliance.

Milestone: N/A.

Estimated Completion Date: 30 Jan 2000

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